

Special Purpose Funds

CITY OF WICHITA 1987 ANNUAL BUDGET

SUMMARY OF EXPENDITURES

SPECIAL PURPOSE FUNDS

The Special Purpose Funds Section is composed of the following funds: the Metropolitan Transit Authority, the four major employee benefit funds, Special City Highway Gas Tax Fund, the Wichita State University 1.5 mill levy expenditure, the Public Building Commission Building Bonds Fund, the Tort Liability Fund, the two Special Alcohol Funds, the General Revenue Sharing Fund which has no monies budgeted for 1987, the Local Sales Tax CIP Construction Fund, and the Convention and Tourism Fund. Budget comments and highlights are noted on each of the separate fund pages in this section.

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
TRANSIT SYSTEM TAX FUND	\$1,449,188	\$1,550,943	\$1,475,000	\$1,490,690
EMPLOYEES' RETIREMENT FUND	2,978,497	3,291,929	3,184,243	3,183,840
SOCIAL SECURITY FUND	1,442,436	1,735,145	1,735,145	1,779,942
POLICE & FIRE PENSION FUND	5,664,360	6,063,919	5,862,130	5,512,441
WORKERS AND UNEMPLOYMENT COMPENSATION FUND	788,212	714,620	714,620	423,638
SPECIAL CITY HIGHWAY GAS TAX FUND	7,330,542	9,113,971	8,451,738	9,262,233
WICHITA STATE UNIVERSITY	1,572,362	1,666,550	1,666,550	1,738,426
PUBLIC BUILDING COMMISSION BUILDING BONDS FUND	430,000	430,000	430,000	430,000
TORT LIABILITY FUND	400,000	400,000	400,000	400,000
SPECIAL ALCOHOL AND DRUG PROGRAMS FUND	559,958	652,280	600,000	639,464
SPECIAL PARKS AND RECREATION (ALCOHOL) FUND	577,383	600,000	580,000	580,000
GENERAL REVENUE SHARING	2,675,052	2,319,000	2,319,000	--
LOCAL SALES TAX CIP CONSTRUCTION FUND	--	11,500,000	2,900,000	21,788,621
CONVENTION AND TOURISM FUND	1,723,722	1,697,301	1,685,301	1,925,695

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: WICHITA METROPOLITAN
TRANSIT AUTHORITY
DEPARTMENT: METROPOLITAN TRANSIT AUTHORITY

ACTIVITY NO.: 140-24-810-50000

TRANSIT SYSTEM FUND

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Transit System Fund	\$1,449,188	\$1,550,943	\$1,475,000	\$1,490,690
Total Expenditures	\$1,449,188	\$1,550,943	\$1,475,000	\$1,490,690
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ 695,734	\$ 310,962	\$ 325,945	\$ 73,956
Current Tangible Property Taxes	634,612	955,417	945,862	1,046,430
Motor Vehicle Tax	234,993	120,505	124,275	187,735
Delinquent Tangible Property Taxes	37,213	20,000	23,498	19,843
Interest Earnings	37,957	47,000	37,000	37,000
Retail Sales Tax (State) (LAVTRF)	72,000	30,805	28,498	59,829
Transfer from Tort Liability	60,000	60,000	60,000	60,000
Intergovernmental Service Revenues	2,624	5,000	2,624	5,897
General Revenue Sharing	--	1,254	1,254	--
Total Revenues	\$1,775,133	\$1,550,943	\$1,548,956	\$1,490,690
Less: Expenditures	1,449,188	1,550,943	1,475,000	1,490,690
Cash - December 31 (Unencumbered)	\$ 325,945	\$ --	\$ 73,956	\$ --

METROPOLITAN TRANSIT AUTHORITY SUMMARY

The Metropolitan Transit Authority provides economical bus service through regular route services and special charter service. Service is available six days a week to within one-quarter mile of 90% of the homes in the City.

Budget Highlights

The adopted 1987 budget reflects a decrease of \$224,620 (4.8%) from the 1986 budget.

- Personnel costs represent 59.8% of the total MTA budget.
- Two bus driver positions are eliminated. The 96 positions in the 1987 budget include 68 bus drivers, 16 maintenance personnel and 12 administrative positions.
- Fuel costs show a decrease of \$187,675 as a result of lower fuel prices (\$.66 per gallon for 1987 as compared with \$.99 per gallon budgeted in 1986).
- The management contract with ATE Inc., is budgeted at \$106,380 (as compared with \$106,108 in 1986).
- A reduction of 5,260 annual hours of service is planned for 1987. The specific route changes will be determined by the MTA board.
- Passenger revenues are projected to drop by \$144,000 to \$1,039,000 in 1987 due to increased use of personal vehicles resulting from lower fuel prices.
- The City's tax contribution is projected to decrease by \$60,253 to \$ 1,490,690 in 1987.

Budget Summary

	<u>1986</u>	<u>1987</u>
Personal Services	\$2,714,809	\$2,644,710
Contractual Services	711,079	698,605
Commodities	1,030,449	863,345
Capital Outlay	2,000	--
Other	<u>189,068</u>	<u>216,125</u>
Total	<u>\$4,647,405</u>	<u>\$4,422,785</u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: WICHITA METROPOLITAN TRANSIT AUTHORITY
DEPARTMENT: WICHITA METROPOLITAN TRANSIT AUTHORITY

ACTIVITY NO.: 556-24-810-50000

	1985 <u>ACTUAL</u>	1986 <u>BUDGET</u>	1987 <u>ADOPTED</u>
PERSONAL SERVICES			
110 Salaries & Wages	\$1,808,026	\$1,982,393	\$1,931,150
121 Employee Benefits	<u>671,603</u>	<u>732,416</u>	<u>713,560</u>
TOTAL PERSONAL SERVICES	\$2,479,629	\$2,714,809	\$2,644,710
CONTRACTUAL SERVICES			
211 Electricity	\$ 17,194	\$ 31,264	\$ 34,390
212 Natural Gas	13,601	19,589	13,595
213 Water	1,329	1,568	1,560
214 Trash/Dump Fees	524	550	575
220 Communications	5,168	5,448	5,445
230 Transportation Out-of-city	3,648	5,000	2,020
231 Transportation In-city	--	200	--
240 Advertising	52,346	52,500	43,810
250 Insurance	127,052	140,000	132,360
260 Dues and Subscriptions	6,405	6,875	755
270 Professional Services	114,792	122,958	125,885
291 Office Automation			
292 Data Processing			
293 Central Maintenance			
294 Motor Pool Charges			
295 Other Contractual Services	<u>318,640</u>	<u>325,127</u>	<u>338,210</u>
TOTAL CONTRACTUAL SERVICES	\$ 660,699	\$ 711,079	\$ 698,605
COMMODITIES			
310 Office Supplies	\$ 22,343	\$ 26,250	\$ 27,045
320 Clothing and Linen	11,882	12,100	12,660
330 Food, Drugs and Chemicals	5,752	2,900	3,200
340 Operating Supplies - Buildings	4,934	5,300	6,500
350 Repair Parts-Bldgs. & Improvements	10,710	12,000	11,495
360 Operating Supplies - Equipment	542,600	646,710	459,035
370 Repair Parts - Equipment	327,708	321,089	340,950
380 Operating Supplies - Construction			
390 Minor Apparatus & Tools	1,960	4,100	2,460
395 Other Commodities			
TOTAL COMMODITIES	\$ 927,889	\$1,030,449	\$ 863,345
CAPITAL OUTLAY			
420 Buildings	\$	\$	\$
440 Office Equipment			
450 Vehicular Equipment	--	2,000	--
460 Operating Equipment			
470 Other Capital Outlay			
TOTAL CAPITAL OUTLAY	\$ --	\$ 2,000	\$ --
OTHER			
521/523 Debt Service	\$ 184,674	\$ 176,782	\$ 203,405
Administrative Charges	<u>11,701</u>	<u>12,286</u>	<u>12,720</u>
TOTAL OTHER	\$ 196,375	\$ 189,068	\$ 216,125
TOTAL	<u>\$4,264,592</u>	<u>\$4,647,405</u>	<u>\$4,422,785</u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: WICHITA METROPOLITAN TRANSIT AUTHORITY
DEPARTMENT: WICHITA METROPOLITAN TRANSIT AUTHORITY

ACTIVITY NO.: 556-24-810-50000

The goal of the Metropolitan Transit Authority is to provide an economical and efficient bus service in the Wichita metropolitan area both through regular route services and special charter service. Transit service is provided six days weekly on routes within one-quarter mile of 90% of the homes in the city.

Positions include sixty-eight full-time bus operators, sixteen maintenance service workers, and twelve administrative (City) positions for a total of ninety-six positions. Executive management of the MTA is provided under a contract with the ATE Management and Service Company, Inc. of Cincinnati, Ohio. Only the administrative staff employees are listed below.

The total fleet for the MTA is comprised of 59 buses.

POSITION TITLE	POSITIONS		1987	1987 ADOPTED
	1986 BUDGET	1987 BUDGET	EMPLOYMENT RANGE	
Superintendent of Transportation, MTA	1	1	E-11	\$ 38,221
Administrative Services Manager, MTA	1	1	628	30,474
Equipment Maintenance Supervisor	1	1	627	28,987
Chief Mechanic	1	1	624	25,014
Marketing Specialist, MTA	1	1	624	21,999
Operations Supervisor II, MTA	1	1	624	24,561
Operations Supervisor I, MTA	1	1	623	22,725
Administrative Secretary	1	1	620/21	20,688
Account Clerk III	1	1	621	21,677
Cashier II	2	2	619	37,017
Secretary	<u>1</u>	<u>1</u>	618/19	<u>19,755</u>
Subtotal	<u>12</u>	<u>12</u>		\$ 291,118
ADD: Longevity				2,840
One Day Pay Encumbrance				<u>1,132</u>
TOTAL				<u>\$ 295,090</u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: WICHITA METROPOLITAN TRANSIT
AUTHORITY
DEPARTMENT: WICHITA METROPOLITAN TRANSIT AUTHORITY

ACTIVITY NO.: 556-24-810-50000

TRANSIT SYSTEM REVENUES

	<u>ACTUAL</u> <u>1985</u>	<u>BUDGET</u> <u>1986</u>	<u>ADOPTED</u> <u>1987</u>
<u>Revenues</u>			
<u>Operating Revenues</u>			
Passenger (Route)	\$1,094,630	\$1,183,000	\$1,039,000
Passenger (Special)	55,539	41,990	55,000
Chartered	52,005	55,000	48,000
Advertising	<u>49,684</u>	<u>45,000</u>	<u>48,000</u>
Total Operating Revenues	\$1,251,858	\$1,324,990	\$1,190,000
<u>Nonoperating Revenues</u>			
City Contribution (excludes Tort)	\$1,329,188	\$1,490,943	\$1,430,690
Federal Operating Contribution	1,438,872	1,594,690	1,538,690
Transfer from General Debt and Interest Fund	184,674	176,782	203,405
Transfer from Tort Liability	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Nonoperating Revenues	\$3,012,734	\$3,322,415	\$3,232,785
<u>TOTAL REVENUES</u>	<u>\$4,264,592</u>	<u>\$4,647,405</u>	<u>\$4,422,785</u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: EMPLOYEES' RETIREMENT

ACTIVITY NO.: 225-40-940-50000

The City of Wichita is authorized and empowered by Charter Ordinance to establish and continue a retirement system for full-time, permanent civilian employees of the City. Limited and part-time employees are not covered under this system.

For the purpose of defraying a portion of the cost of the retirement system above the amount contributed by employees, the governing body of the City of Wichita is authorized and empowered to levy a tax.

The employees during 1987 will contribute either 6.4% under plan #1, or 3.00% under Plan #2, which became effective July 18, 1981. For 1987 the City will contribute 13.40% of covered salaries, whereas in 1986 the City's contribution is 14.40%.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Employees' Retirement Contribution Fund	\$2,978,497	\$3,291,929	\$3,184,243	\$3,042,031
1987 Salary Adjustment	--	--	--	91,809
Total Expenditures	\$2,978,497	\$3,291,929	\$3,184,243	\$3,133,840
<u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 344,537	\$ 218,859	\$ 290,364	\$ 157,050
Current Tangible Property Taxes	2,328,629	2,458,372	2,433,788	2,351,746
Delinquent Tangible Property Taxes	65,035	40,000	57,136	59,693
Motor Vehicle Tax	454,065	441,173	454,875	482,851
Interest Earnings	66,990	95,000	67,000	67,000
Intergovernmental Service Revenues	9,605	10,000	9,605	15,500
General Revenue Sharing	--	28,525	28,525	--
Total Revenues	\$3,268,861	\$3,291,929	\$3,341,293	\$3,133,840
Less: Expenditures	2,978,497	3,291,929	3,184,243	3,133,840
Cash - December 31 (Unencumbered)	\$ 290,364	\$ --	\$ 157,050	\$ --

NOTE: The trust budget is established in Fund 724.

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: SOCIAL SECURITY

ACTIVITY NO.: 230-40-660-50000

Employees of the City of Wichita, including employees under the direction of various administrative boards but excluding commissioned Police and Fire employees, are under the provisions of the Social Security Act. The City of Wichita is authorized and empowered to comply with the provisions of the Social Security Act in accordance with State Statute K.S.A. 40-2305. Commissioned Police and Fire Personnel effective April 1, 1986, did come under the provisions for Medicare coverage, and the City's percentage is 1.45% for this coverage.

The appropriation in this fund provides for the amount required as the employer's contribution. The City will contribute 7.15% of total earnings up to the first \$43,800 of earnings. For 1986, the City also contributed 7.15% up to a maximum of \$42,000. The employee's share for 1987 will be 7.15%.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Employees' Social Security Fund	\$1,442,436	\$1,735,145	\$1,735,145	\$1,730,208
1987 Salary Adjustment	--	--	--	49,734
Total Expenditures	\$1,442,436	\$1,735,145	\$1,735,145	\$1,779,942
<u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 114,716	\$ 145,169	\$ 342,689	\$ 186,047
Current Tangible Property Taxes	1,336,717	1,241,926	1,229,506	1,274,552
Delinquent Tangible Property Taxes	39,106	29,000	32,132	32,154
Motor Vehicle Tax	253,655	253,266	261,150	244,018
Interest Earnings	35,417	45,000	35,417	35,417
Intergovernmental Service Revenues	5,514	6,000	5,514	7,754
General Revenue Sharing	--	14,784	14,784	--
Total Revenues	\$1,785,125	\$1,735,145	\$1,921,192	\$1,779,942
Less: Expenditures	1,442,436	1,735,145	1,735,145	1,779,942
Cash - December 31 (Unencumbered)	\$ 342,689	\$ --	\$ 186,047	\$ --

NOTE: The trust budget is established in Fund 727.

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: POLICE AND FIRE PENSION

ACTIVITY NO.: 250-40-940-50000

The City of Wichita is authorized by charter ordinance to establish and continue the Police and Fire Retirement System for all commissioned Police Officers and Firefighters permanently employed by the City of Wichita. For 1987, a total budgeted strength of 782 commissioned Fire and Police Officers is authorized (i.e., 357 in Fire and 425 in Police).

For the purpose of defraying that portion of the cost of the system above the amount contributed by the members, the City of Wichita is authorized and empowered to levy a tax. For 1987, the City will contribute 27.00% of covered salaries while the commissioned officers will contribute either 7% of covered salaries under Plan B, 8% of covered salaries under Plan C-79, or 9% of covered salaries under Plan A. In 1986, the City's contribution is 30.20%.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Police and Fire Pension Contribution Fund	\$5,664,360	\$6,063,919	\$5,862,130	\$5,357,950
1987 Salary Adjustment	--	--	--	154,491
Total Expenditures	<u>\$5,664,360</u>	<u>\$6,063,919</u>	<u>\$5,862,130</u>	<u>\$5,512,441</u>
<u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 402,470	\$ 434,734	\$ 461,135	\$ 166,298
Current Tangible Property Taxes	4,563,661	4,416,032	4,371,871	4,219,617
Motor Vehicle Tax	878,694	864,815	891,600	867,393
Delinquent Tangible Property Taxes	142,011	111,000	109,825	111,994
Intergovernmental Service Revenues	18,829	22,000	18,829	27,139
Interest Earnings	119,830	160,000	119,830	120,000
General Revenue Sharing	--	55,338	55,338	--
Total Revenues	<u>\$6,125,495</u>	<u>\$6,063,919</u>	<u>\$6,028,428</u>	<u>\$5,512,441</u>
Less: Expenditures	<u>5,664,360</u>	<u>6,063,919</u>	<u>5,862,130</u>	<u>5,512,441</u>
Cash - December 31 (Unencumbered)	\$ 461,135	\$ --	\$ 166,298	\$ --

NOTE: The trust budget is established in Fund 770.

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: WORKERS AND UNEMPLOYMENT COMPENSATION

ACTIVITY NO.: 260-40-660-50000

The Workers and Unemployment Compensation Fund provides workers compensation and unemployment insurance for City employees. Effective January 1, 1984, commissioned Fire personnel were covered under the City's workers compensation program.

For 1987 the percentage of payroll that is budgeted for this fund is 1.25% for workers compensation and .50% for unemployment compensation. City employees do not contribute to these two compensation programs. In 1986, the City's contribution is 1.50% and .50%.

The 1987 adopted amount of \$188,313 for Workers Compensation has been reduced by \$297,105 from the 1986 budget. The reserve account in the trust fund will be used to offset the required expenditures for 1987. Including the salary adjustment, Workers Compensation is \$188,313; and the Unemployment Claims amount is \$235,325.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Workers Compensation	\$ 653,105	\$ 485,418	\$ 485,418	\$ 172,068
Unemployment Claims	135,107	229,202	229,202	228,827
1987 Salary Adjustment	--	--	--	22,743
Total Expenditures	\$ 788,212	\$ 714,620	\$ 714,620	\$ 423,638
<u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 35,119	\$ 54,554	\$ 154,423	\$ 107,605
Current Tangible Property Taxes	687,552	491,166	486,254	184,972
Motor Vehicle Tax	183,039	130,207	134,250	96,459
Delinquent Tangible Property Taxes	17,394	10,000	20,074	14,695
Intergovernmental Service Revenues	2,835	2,000	2,835	2,907
Interest Earnings	16,696	19,000	16,696	17,000
General Revenue Sharing	--	7,693	7,693	--
Total Revenues	\$ 942,635	\$ 714,620	\$ 822,225	\$ 423,638
Less: Expenditures	788,212	714,620	714,620	423,638
Cash - December 31 (Unencumbered)	\$ 154,423	\$ --	\$ 107,605	\$ --

NOTE: The trust budgets are established in Fund 793 for Workers Compensation and in Fund 794 for Unemployment insurance.

CITY OF WICHITA 1987 ANNUAL BUDGET

SPECIAL CITY HIGHWAY GAS TAX FUND

Fund Summary of Revenues and Expenditures

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Revenues</u>				
Unencumbered Cash, January 1	\$ 561,110	\$ 965,971	\$ 965,971	\$ 812,233
Gasoline Tax from Other Agencies	6,279,211	6,400,000	6,550,000	6,600,000
State Highway Maintenance	127,294	100,000	100,000	100,000
Construction Overhead	802,687	770,000	770,000	780,000
Property Damage Reimbursement	59,363	73,000	73,000	65,000
Other	9,231	5,000	5,000	5,000
Street Cut Repair Reimbursement	357,617	300,000	300,000	400,000
KDOT Reimbursement (E. Kellogg)	100,000	--	--	--
Subtotal	\$8,296,513	\$8,613,971	\$8,763,971	\$8,762,233
Contingent Revenues	--	500,000	500,000	500,000
Total Revenues	\$8,296,513	\$9,113,971	\$9,263,971	\$9,262,233
<u>Expenditures</u>				
<u>Department Operations and Maintenance</u>				
Street Maintenance	\$3,638,650	\$3,921,688	\$3,921,688	\$4,146,610
Traffic Engineering Division	1,651,287	1,865,326	1,865,326	1,908,860
Street Cleaning	617,523	567,705	567,705	836,390
Construction & Survey Division	210,714	311,247	311,247	311,765
Street Repair	--	100,000	100,000	100,000
Pavement Marking	--	25,000	25,000	25,000
Snow and Ice Removal	232,912	75,000	75,000	237,980
Street Cut Repair Program	495,163	300,000	300,000	400,000
Downtown Sweeping Program	7,849	8,828	8,828	9,023
Total - Operations and Maintenance Dept.	\$6,854,098	\$7,174,794	\$7,174,794	\$7,975,628
Design Division (Planning Dept.)	\$ 426,083	\$ 476,944	\$ 476,944	\$ 470,510
Construction	50,361	959,233	300,000	301,095
Special Assessment Assistance	--	3,000	--	--
Employee Training Program	--	--	--	15,000
Subtotal	\$7,330,542	\$8,613,971	\$7,951,738	\$8,762,233
Contingent Expenditures	--	500,000	500,000	500,000
Total Expenditures	\$7,330,542	\$9,113,971	\$8,451,738	\$9,262,233
Unencumbered Cash Balance, December 31	\$ 965,971	--	\$ 812,233	\$ --

CITY OF WICHITA 1987 ANNUAL BUDGET

WICHITA STATE UNIVERSITY
FUND SUMMARY OF REVENUES AND EXPENDITURES

	<u>1985</u>	<u>1986</u>	<u>1987</u>
Revenues			
Current Ad Valorem Taxes @1.5 mills	\$1,399,478	\$1,470,365	\$1,521,575
Less: Allowance for Delinquent Taxes	(55,979)	(58,815)	(60,863)
Add: Motor Vehicle Tax	<u>228,863</u>	<u>255,000</u>	<u>277,714</u>
Total Revenues	<u>\$1,572,362</u>	<u>\$1,666,550</u>	<u>\$1,738,426</u>
EXPENDITURES - Debt Service			
WPBC Revenue Bonds I	\$ 159,798	\$ 153,848	\$ --
WPBC Revenue Bonds II	222,155	214,355	--
WPBC Revenue Bonds III	107,563	107,563	--
PBC Refunding Bonds	--	--	313,019
Less: Bond Reserves	<u>(154,000)</u>	<u>(140,000)</u>	<u>--</u>
Total Debt Service	<u>\$ 335,516</u>	<u>\$ 335,766</u>	<u>\$ 313,019</u>
Expenditures - Endowment Fund Student Support			
Undergraduate Scholarships	\$ 274,617	\$ 280,000	\$ 294,000
Urban Fellowships	44,064	45,000	45,000
Graduate Fellowships	87,362	113,000	117,000
Graduate Scholarships	44,064	45,000	47,500
Student Loan Fund	<u>34,298</u>	<u>35,000</u>	<u>35,000</u>
	<u>\$ 484,405</u>	<u>\$ 518,000</u>	<u>\$ 538,500</u>
Community Support			
Interns, City of Wichita	\$ 26,532	\$ 30,000	\$ 30,000
Adult and Continuing Education	34,298	35,000	35,000
Business and Economic Research	24,532	25,000	27,500
Community Service	53,830	55,000	60,000
Center for Urban Studies	177,489	181,000	181,000
KMUW-Audio Reader	18,032	18,800	19,500
Wichita Observatory	<u>33,150</u>	<u>34,803</u>	<u>36,000</u>
	<u>\$ 367,863</u>	<u>\$ 379,603</u>	<u>\$ 389,000</u>
Faculty and Program Support			
Faculty and Program Development	\$ 191,255	\$ 192,000	\$ 217,000
Faculty Professorships	--	--	14,000
Research and Academic Resources	19,532	20,000	30,000
Special Library Collection	9,883	10,000	10,000
University of Wichita			
Retirement Supplement	<u>9,600</u>	<u>9,600</u>	<u>9,600</u>
	<u>\$ 230,270</u>	<u>\$ 231,600</u>	<u>\$ 280,600</u>
University Support			
Organization and Development	\$ 138,426	\$ 141,000	\$ 156,000
Campus Plan. & Inst. Studies	15,882	16,000	12,000
Contingency	<u>--</u>	<u>44,581</u>	<u>49,307</u>
	<u>\$ 154,308</u>	<u>\$ 201,581</u>	<u>\$ 217,307</u>
TOTAL ENDOWMENT FUND EXPENDITURES	<u>\$1,236,846</u>	<u>\$1,330,784</u>	<u>\$1,425,407</u>
GRANT TOTAL EXPENDITURES FOR DEBT SERVICE & ENDOWMENT FUND	<u><u>\$1,572,362</u></u>	<u><u>\$1,666,550</u></u>	<u><u>\$1,738,426</u></u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: PUBLIC BUILDING COMMISSION
ADMINISTRATIVE CENTER BUILDING BONDS

ACTIVITY NO.: 210-40-700-50000

PUBLIC BUILDING COMMISSION
ADMINISTRATIVE CENTER BUILDING BONDS

The City of Wichita entered into a lease agreement with the Public Building Commission for the construction of a new City Hall. This lease agreement was approved on February 14, 1969, by the City and the Public Building Commission. This agreement provided for the construction of a new City Hall on the southwest corner of Main and Central which was completed in late 1975. These monies are placed in the General Debt and Interest Fund (Fund 330).

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Lease Payment	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000
Total Expenditures	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000
<u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 18,274	\$ 23,722	\$ 29,557	\$ 5,645
Current Tangible Property Taxes	348,471	322,739	319,511	342,167
Motor Vehicle Tax	71,537	66,039	68,100	63,504
Delinquent Tangible Property Taxes	11,448	8,000	8,650	8,356
Interest Earnings	8,389	7,500	8,389	8,389
Intergovernmental Service Revenues	1,438	2,000	1,438	1,939
Total Revenues	\$ 459,557	\$ 430,000	\$ 435,645	\$ 430,000
Less: Expenditures	430,000	430,000	430,000	430,000
Cash - December 31 (Unencumbered)	\$ 29,557	\$ --	\$ 5,645	\$ --

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: TORT LIABILITY

ACTIVITY NO.: 276-64-320-50000

An amount of \$400,000 is budgeted for this fund which is the same amount which is budgeted for 1986.

Tort Liability provides for the City of Wichita to provide legal defense of its employees, directly or by reimbursement, and to pay claims or judgments against an employee when the incident occurs during the course of employment. There is a \$500,000 maximum limitation. An amount of \$162,874 is budgeted for this purpose from the total amount of \$400,000.

Also included in the amount of \$400,000 is \$60,000 for vehicle liability for the Metropolitan Transit Authority (MTA); and \$177,126 for vehicle liability on other City vehicles, such as Police, Fire, etc.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Expenditures</u>				
Tort Liability	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
 Total Expenditures	 \$ 400,000	 \$ 400,000	 \$ 400,000	 \$ 400,000
 <u>Revenues</u>				
Cash - January 1 (Unencumbered)	\$ 28,612	\$ 17,923	\$ 19,972	\$ 416
Current Tangible Property Taxes	309,775	306,357	303,293	322,431
Motor Vehicle Tax	63,252	58,720	60,525	60,171
Delinquent Tangible Property Taxes	9,504	6,000	7,797	7,686
Interest Earnings	7,551	10,000	7,551	7,551
Intergovernmental Service Revenues	1,278	1,000	1,278	1,745
 Total Revenues	 \$ 419,972	 \$ 400,000	 \$ 400,416	 400,000
 Less: Expenditures	 400,000	 400,000	 400,000	 400,000
 Cash - December 31 (Unencumbered)	 \$ 19,972	 \$ --	 \$ 416	 \$ --

NOTE: The trust budget is established in Fund 777 (Self Insurance-Reserve Fund).

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: SPECIAL ALCOHOL AND DRUG PROGRAMS ACTIVITY NO.: 277-18-184
 DEPARTMENT: HUMAN RESOURCES
 DIVISION: PLANNING AND EVALUATION

SPECIAL ALCOHOL AND DRUG PROGRAMS FUND

In 1979, the Kansas Legislature established a 10% gross receipts tax on the sale of alcoholic liquor to include spirits, wine and strong beer. The law provides that most of the revenues are returned to the cities in which the taxes were paid. Upon receipt of the revenue, the City Treasurer credits one-third of the amount to the General Fund, one-third to the Special Parks and Recreation Fund, and one-third to the Special Alcohol and Drug Programs Fund. Monies in the Special Alcohol and Drug Programs Fund may be expended only for the purchase, establishment, maintenance or expansion of services or programs of alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse, or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers.

FUND SUMMARY OF EXPENDITURES AND REVENUES

<u>Expenditures</u>	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
Drug and Alcohol Abuse				
Prevention Center	\$ 82,189	\$ 96,751	\$ 96,751	\$ 80,272
Alcoholism Family Counseling Center	79,000	83,654	83,654	84,673
MAAIC Treatment Service	29,884	37,232	37,232	37,232
Sedgwick County Mental Health Assn.	1,075	--	--	--
Parallax Program	55,725	63,508	63,508	64,527
Recovery Services Council	219,869	221,759	221,759	222,780
Big Brothers/Big Sisters	20,418	9,500	9,500	9,500
Northeast Drug/Alcohol Referral and Tracking Station (NEDARTS)	--	20,826	20,826	21,845
Sedgwick County Mental Health Alcohol Treatment Center	--	7,873	7,873	28,622
Police Department/Detective	31,644	--	--	--
Department of Human Resources	40,154	58,897	58,897	63,946
Sedgwick County Dept. of Mental Health Women's Alcoholism Treatment Services	--	--	--	603
Contingent Expenditures	--	25,000	--	25,000
Uncommitted Funds	--	27,280	--	464
Total Expenditures	\$ 559,958	\$ 652,280	\$ 600,000	\$ 639,464
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ 27,280	\$ 27,280	\$ 48,464	\$ 31,464
Interest Earnings	3,759	--	3,000	3,000
Contingent Revenues	--	25,000	--	25,000
Private Club Liquor Tax	577,383	600,000	580,000	580,000
Total Revenues	\$ 608,422	\$ 652,280	\$ 631,464	\$ 639,464
LESS: Expenditures	559,958	652,280	\$600,000	\$ 639,464
Unencumbered Cash Balance, December 31	\$ 48,464	\$ --	\$ 31,464	\$ --

In 1987, three City positions are budgeted for funding in this fund including two in the Community Health Department and one in the Human Resources Department.

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: SPECIAL PARKS AND RECREATION (ALCOHOL)

ACTIVITY NO.: 278-26-420-50000

An amount of \$580,000 is budgeted in this fund for 1987. This fund was created during the 1979 legislative session when Senate Bill No. 467 was passed, and took effect on July 1, 1979. The law established a ten percent gross receipts tax on the sale of alcoholic liquor to include spirits, wine, and strong beer.

The law provides that one-third of the monies received must be credited to the Special Parks and Recreation (Alcohol) Fund. Monies in this fund shall be expended only for the purchase, establishment, maintenance, or expansion of park and recreational services, programs and facilities. The amount of \$580,000 is credited to Fund 115 to offset the expenditures in Park.

Fund Summary of Revenues and Expenditures

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ --	\$ --	\$ --	\$ --
Private Club Tax	577,383	600,000	580,000	580,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 577,383	\$ 600,000	\$ 580,000	\$ 580,000
 <u>Expenditures</u>				
Park and Recreation	\$ 577,383	\$ 600,000	\$ 580,000	\$ 580,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unencumbered Cash Balance, December 31	\$ --	\$ --	\$ --	\$ --

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: GENERAL REVENUE SHARING
DEPARTMENT: FINANCE
DIVISION: BUDGET AND MANAGEMENT

ACTIVITY NO.: 280-40-060-50000

GENERAL REVENUE SHARING FUND

On October 20, 1972, Public Law 92-512, titled the State and Local Fiscal Assistance Act of 1972, commonly referred to as General Revenue Sharing, came into existence with its emphasis on sharing federal funds with the various public entities in this nation. Since that date, the City of Wichita has received about \$45,000,000 to provide needed public services to the citizens of Wichita.

On September 30, 1986, the City of Wichita received its final General Revenue Sharing payment. The U.S. Congress did not include any Revenue Sharing monies in its fiscal-year 1987 budget which began October 1, 1986.

Fund Summary of Revenues and Expenditures

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ --	\$ 24,464	\$ 24,464	\$ --
Revenues	2,650,583	2,252,536	2,252,536	
Interest Earnings	48,933	42,000	42,000	
Total Revenues	\$2,699,516	\$2,319,000	\$2,319,000	\$ --
<u>Expenditures</u>				
Police Operations Salaries	\$2,138,052	\$1,387,500	\$1,387,500	
Park Maintenance Salaries	537,000	600,000	600,000	
Salary Adjustment (All Funds)	--	331,500	331,500	--
Total Expenditures	\$2,675,052	2,319,000	\$2,319,000	\$ --
Unencumbered Cash Balance, December 31	\$ 24,464	\$ --	\$ --	

A POLICY OF NONDISCRIMINATION ON THE BASIS OF HANDICAPPED STATUS

"The City of Wichita does not discriminate on the basis of handicapped status in the admission or access to, or treatment or employment in, its programs or activities.

"The Citizen Rights and Services Director, City Hall, 455 North Main, Wichita, Kansas 67202, has been designated to coordinate compliance with the nondiscrimination requirements contained in section 51.55 of the revenue sharing regulations."

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: LOCAL SALES TAX CAPITAL IMPROVEMENT
 CONSTRUCTION FUND
 DEPARTMENT: FINANCE
 DIVISION: BUDGET AND MANAGEMENT

ACTIVITY NO.: 475-40-060-80000

LOCAL SALES TAX CAPITAL IMPROVEMENT CONSTRUCTION FUND

The citizens of Sedgwick County approved a one percent county-wide sales tax on July 30, 1985, which went into effect on October 1, 1985. An amount of \$21,788,621 has been included in this Capital Improvement Construction Fund for 1987. The major increase in the 1987 adopted budget is due to having only \$2,900,000 in anticipated expenditures in 1986. Thus, a 1986 year-end cash balance of \$9,271,121 is being carried over to 1987 which can be used to offset the 1987 adopted expenditures.

Kellogg (U.S. 54) and the Northeast Expressway remain the priority projects to be funded. Other projects could be approved for funding during the 1987-1992 Capital Improvement Program.

Fund Summary of Expenditures and Revenues

	<u>Actual 1985</u>	<u>Budget 1986</u>	<u>Revised 1986</u>	<u>Adopted 1987</u>
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ --	\$ --	\$ 385,121	\$9,271,121
Interest Earnings	--	--	286,000	730,000
Local Sales Tax from General Fund	385,121	\$11,500,000	11,500,000	11,787,500
Total Revenues	\$ 385,121	\$11,500,000	\$12,171,121	\$21,788,621
 <u>Expenditures</u>				
Street, Highway and Bridge Projects	--	\$11,500,000	\$ 2,900,000	\$21,788,621
Total Expenditures	\$ --	\$11,500,000	\$ 2,900,000	\$21,788,621
Unencumbered Cash Balance, December 31	\$ 385,121	\$ --	\$ 9,271,121	\$ --

TOURISM AND CONVENTION FUND SUMMARY

The Tourism and Convention Fund is established by authority of Charter Ordinance No. 83 to receive disbursements of monies collected through the Transient Guest Tax, a 5% tax imposed by the City of Wichita upon the gross receipts derived from or paid by transient guests in any hotel, motel, or tourist court. Revenues are expended under the priorities established in the Charter Ordinance (see following page). The Tourism and Convention Committee, also established by authority of the Charter Ordinance is charged with the responsibility of reviewing programs and expenditures, and advising the City Commission and the City Manager on matters relating to convention and tourism.

Budget Highlights

The adopted 1987 budget reflects an increase of \$228,394 (13.5%) from the 1986 budget.

- The Historic Wichita (Cowntown) and Mid-America All-Indian Center (MAAIC) budgets have been decreased from the 1986 levels to promote greater self-sufficiency.
- The adopted budget for the Convention Visitors Bureau is \$42,000 (5.7%) greater than the 1986 budget. Of the adopted increase, \$20,000 will be earmarked for increased promotion of local tourism attractions.
- The Wichita Arts Council budget has been reduced by \$5,000. The adopted budget recommends \$7,000 as a matching grant to the Kansas Arts Commission, but would discontinue the \$5,000 salary support to the Council.
- The amount transferred to the Planning and Building fund has been increased \$191,870 in accordance with the debt service demand on the Expo Hall.

<u>Budget Summary</u>		
	<u>1986</u>	<u>1987</u>
Administrative Charges	\$ 25,629	\$ 26,150
Art Council	12,000	7,000
City Commission Promotion	16,000	16,000
Convention/Visitors Bureau	738,000	780,000
CVB Revolving Fund	12,000	36,000
Expo Hall Operation	45,612	40,000
Historic Wichita - Cowntown	91,000	85,000
Mid-America All-Indian Center	50,000	40,000
Planning and Building Fund	692,975	884,845
Sister Cities	10,700	10,700
Wichita Area Museum Assoc.	3,385	--
Total	<u>\$1,697,301</u>	<u>\$1,925,695</u>

CITY OF WICHITA 1987 ANNUAL BUDGET

FUND: TOURISM AND CONVENTION PROMOTION FUND

ACCOUNT NO.: 275-40-060

TOURISM AND CONVENTION PROMOTION				
	Actual 1985	Budget 1986	Revised 1986	Adopted 1987
<u>Expenditures</u>				
EXPO Hall Operation	\$ 12,534	\$ 45,612*	\$ 45,612*	\$ 40,000
Administrative Charges	22,409	25,629*	25,629*	26,150
Historic Wichita-Cowtown	82,855	91,000	91,000	85,000
Mid-America All-Indian Center	54,970	50,000	50,000	40,000
Planning and Building Fund	809,568	692,975	692,975	884,845
Sister Cities	8,649	10,700	10,700	10,700
Wichita Arts Council	12,000	12,000	12,000	7,000
Wichita Convention & Visitor's Bureau	710,737	738,000	738,000	780,000
City Commission Promotion	10,000	16,000*	16,000*	16,000
Revolving Fund for Convention Promotion	--	12,000	--	36,000
Wichita Area Museum Association	--	3,385	3,385	--
Total Expenditures	\$1,723,722	\$1,697,301**	\$1,685,301**	\$1,925,695
<u>Revenues</u>				
Unencumbered Cash Balance, January 1	\$ 119,139	\$ 4,448	\$ 37,315	\$ 80,445
Unexpended CVB Revolving Account	--	--	12,000	24,000
Transient Guest Tax	1,603,145	1,682,853	1,725,000	1,811,250
Interest Earnings	50,753	10,000	15,431	10,000
Total Revenues	\$1,773,037	\$1,697,301	\$1,789,746	\$1,925,695
Less: Expenditures	1,723,722	1,697,301	1,685,301	1,925,695
CVB Revolving Account Reserve	12,000	--	24,000	--
Unencumbered Cash Balance, December 31	\$ 37,315	\$ --	\$ 80,445	\$ --

*Revenue to the General Fund

**Budget was certified to the State in the amount of \$1,935,820, however after revenues were re-evaluated, contract expenditures were decreased and approved in the amount of \$1,697,301.

CITY OF WICHITA 1987 ANNUAL BUDGET

TOURISM AND CONVENTION FUND

Revenues from this tax are expended in accordance with the provisions of Charter Ordinance No. 83 as amended July 19, 1985 in the following priority order:

- 1st. To pay any obligation, including but not limited to bonds, leases or contracts resulting from or directly attributable to the construction or use of new facilities for convention or exhibition purposes.
- 2nd. To pay any deficit incurred in the operation or maintenance of new facilities for convention or exhibition purposes.
- 3rd. To pay for convention and tourism activities which result from the annual consideration of requests for such funds by the Tourism and Convention Committee established by Section 12 of Charter Ordinance No. 83 and which, upon recommendation by said committee, receives final approval by the City Commission.
- 4th. Any funds remaining shall be held in reserve to pay any deficit incurred in the operation or maintenance of Century II; establish a building fund for future facilities: to pay for extraordinary facility repairs or replacement; and to fund attractions deemed to have advantage or interest to the City of Wichita.
- 5th. None of the revenue from said tax shall be expended for promotion of convention and tourism facilities or activities for Sedgwick County outside the city limits of Wichita unless and until an equal transient guest tax is levied by the Board of County Commissioners of Sedgwick County, Kansas, and the Board of City Commissioners authorize by resolution such expenditure.

* * * * *

The Convention and Tourism Fund is expected to have available revenues in the amount of \$1,925,695 in 1987. Following is a tabular presentation of the 1986 Budget and 1987 Requests, and the 1987 Adopted Budget. Following the table are brief narrative descriptions of the individual request.

CITY OF WICHITA 1987 ANNUAL BUDGET

TOURISM AND CONVENTION FUND (continued)

<u>Program Expenditures</u>	<u>1986 Adopted Budget</u>	<u>1987 Requests</u>	<u>1987 C&T Committee's Recommendations</u>	<u>1987 Adopted Budget</u>
Administrative Charges	\$ 25,629	\$ 26,398	\$ 26,398	\$ 26,150
City Commission Promotion	16,000	16,000	16,000	16,000
Contingency	--	--	52,579	--
Expo Hall Operation	45,612	35,177	35,177	40,000
Historic Wichita (Cowntown	91,000	99,600	32,700	85,000
Mid-America All-Indian Center	50,000	55,000	10,000	40,000
Planning and Building Fund	692,975	900,000	900,000	884,845
CVB Revolving Fund	12,000	36,000	46,000	36,000
Sister Cities	10,700	10,700	10,700	10,700
Wichita Area Museum Association	3,385	--	--	--
Wichita Arts Council	12,000	12,000	--	7,000
Wichita Convention Visitors Bureau	738,000	801,142	796,142	780,000
Wichita Day and Night	--	9,760	--	--
TOTAL	\$1,697,301	\$2,001,777	\$1,925,696	\$1,925,695

Administrative Charges

The administrative charge is a revenue to the General Fund compensating for services provided by the City Clerk, Law, Budget Office, Controller, Purchasing and Treasury. The service provided include: contract development and monitoring, proposal review, purchasing, investment of funds, check writing and staff support for the Convention and Tourism Committee.

City Commission Promotion

This request is also a revenue source to the General Fund, offsetting the cost of City Commission travel related to the Sister Cities program.

Contingency

The Tourism and Convention Committee recommended a large contingency account to buffer against possible shortfalls in guest tax revenue.

CITY OF WICHITA 1987 ANNUAL BUDGET

TOURISM AND CONVENTION FUND (continued)

Expo Hall Operation

In accordance with the second expenditure priority in Charter Ordinance No. 83, the Tourism and Convention Fund budget contains an amount equal to the difference between Expo Hall projected revenues and projected operating expenses for 1987.

Historic Wichita -- Cowtown

The Committee recommended budgeting for only direct promotional expenses (e.g., brochure printing, advertising, etc.); the adopted budget assumes a broader definition of promotional expense to include artwork, membership development, seminars, photography, walking tour guides and special events. The Old Cowtown Museum also receives \$110,000 from the General Fund for staff salaries and building maintenance.

Mid-America All-Indian Center

The adopted budget continues paying a portion of the Center's utility costs, in addition to providing about \$10,000 for promotional expenses.

Planning and Building Fund

In accordance with the first expenditure priority in Charter Ordinance No. 83, the Tourism and Convention Fund budget provides monies to pay debt service on Expo Hall.

Convention Visitors Bureau Revolving Fund

The revolving fund provides funds to defray the costs of hosting a regional or national trade show in Wichita, thus providing a competitive edge for the City. The City has committed to extend this fund through 1988.

Sister Cities

The Sister Cities Program, established by City Ordinance in January 1974, exists to "support, coordinate, foster, develop and sponsor sister city exchange programs of a cultural, educational, social, business, economic or governmental nature." The 1987 budget includes two student exchanges, official visits to the sister cities, an official visit to Wichita from each of the four sister cities and other cultural exchange programs.

Wichita Area Museum Association

The Museum Association did not request funds for 1987. In 1986 funds were allocated to print brochures.

CITY OF WICHITA 1987 ANNUAL BUDGET

TOURISM AND CONVENTION FUND (continued)

Wichita Arts Council

The Wichita Arts Council promotes art and cultural institutions in Wichita. The proposed program included a recognition awards reception, Wichita Arts Festival, an Artist-In-Residence tour and a Composer-In-Residence series. The Arts Council is eligible for a \$7,000 grant from the Kansas Arts Commission to sponsor a year long Gershwin Festival, contingent upon a matching grant from the City. The City provided that match in the 1985 and 1986 budgets. The adopted budget recommends the match again for 1987, which would be the final year for the match agreement, but does not recommend continuing the \$5,000 for Arts Council staff salaries.

Wichita Convention and Visitors Bureau

The purpose of the Visitors Bureau is to promote convention and tourism and attract visitors to Wichita. The adopted budget contains an amount less than requested because the Bureau incurred about \$40,000 of expenses in 1986 that will not recur in 1987. That amount in addition to the increase of the total adopted budget will provide a greater than 11 percent increase in total expenditure capacity.